

ATS Scenario 4
Taxpayer: Valentina Rodriguez
SSN: 123-00-4444

Test Scenario 4 includes the following forms:

- Form 1040-NR
- Form W-2
- Form 1040-NR Schedule A
- Form 8283
- Form 8888

Additional Information:

- Assume the Form 1098-C is attached.
- Assume Contributions Of Motor Vehicles Boats And Airplanes Statement is attached.
- Allocate the Taxpayer's refund on Form 8888 as follows, \$50 into the checking account and the remainder of the refund should be deposited into the savings account.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20 _____ See separate instructions.

Your first name and middle initial: **Valentina** Last name: **Rodriguez** Your identifying number (see instructions): **123 00 4444**

Home address (number and street). If you have a P.O. box, see instructions. **500 Madero Street** Apt. no. _____

City, town, or post office. If you have a foreign address, also complete spaces below. **Ciudad de Mexico** State _____ ZIP code _____

Foreign country name: **MX** Foreign province/state/county: **Distrito Federal** Foreign postal code: **01419**

Filing Status Single Married filing separately (MFS) Qualifying surviving spouse (QSS) Estate Trust
 Check only one box. If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Digital Assets At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Income Effectively Connected With U.S. Trade or Business Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a	Total amount from Form(s) W-2, box 1 (see instructions)		1a	
	b	Household employee wages not reported on Form(s) W-2		1b	
	c	Tip income not reported on line 1a (see instructions)		1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d	
	e	Taxable dependent care benefits from Form 2441, line 26		1e	
	f	Employer-provided adoption benefits from Form 8839, line 29		1f	
	g	Wages from Form 8919, line 6		1g	
	h	Other earned income (see instructions)		1h	
	i	Reserved for future use	1i		
	j	Reserved for future use		1j	
	k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k		
	z	Add lines 1a through 1h		1z	
	2a	Tax-exempt interest	2a	b Taxable interest	2b
	3a	Qualified dividends	3a	b Ordinary dividends	3b
	4a	IRA distributions	4a	b Taxable amount	4b
5a	Pensions and annuities	5a	b Taxable amount	5b	
6	Reserved for future use		6		
7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here	<input type="checkbox"/>	7		
8	Additional income from Schedule 1 (Form 1040), line 10		8		
9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income		9		
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income		10		
11	Subtract line 10 from line 9. This is your adjusted gross income		11		
12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		12		
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a			
b	Exemptions for estates and trusts only (see instructions)	13b			
c	Add lines 13a and 13b		13c		
14	Add lines 12 and 13c		14		
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15		

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16
	17	Amount from Schedule 2 (Form 1040), line 3	17
	18	Add lines 16 and 17	18
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	19
	20	Amount from Schedule 3 (Form 1040), line 8	20
	21	Add lines 19 and 20	21
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b
	c	Transportation tax (see instructions)	23c
	d	Add lines 23a through 23c	23d
24	Add lines 22 and 23d. This is your total tax	24	

Payments	25	Federal income tax withheld from:	
	a	Form(s) W-2	25a
	b	Form(s) 1099	25b
	c	Other forms (see instructions)	25c
	d	Add lines 25a through 25c	25d
	e	Form(s) 8805	25e
	f	Form(s) 8288-A	25f
	g	Form(s) 1042-S	25g
	26	2024 estimated tax payments and amount applied from 2023 return	26
	27	Reserved for future use	27
	28	Additional child tax credit from Schedule 8812 (Form 1040)	28
29	Credit for amount paid with Form 1040-C	29	
30	Reserved for future use	30	
31	Amount from Schedule 3 (Form 1040), line 15	31	
32	Add lines 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	33	


Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a
	b	Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number	
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. _____	
	36	Amount of line 34 you want applied to your 2025 estimated tax	36

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37
	38	Estimated tax penalty (see instructions)	38

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No		
	Designee's name _____	Phone no. _____	Personal identification number (PIN) <input type="text"/>

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature <i>Valentina Rodriguez</i>	Date 3/19/2025	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Phone no. _____	Email address _____		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name			Phone no.	
	Firm's address			Firm's EIN	

		a Employee's social security number 123-00-4444		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .		
b Employer identification number (EIN) 03-3211167				1 Wages, tips, other compensation 71,305		2 Federal income tax withheld 21,150						
c Employer's name, address, and ZIP code Taco Factory 1750 Angelo Drive Beverly Hills, CA 90210				3 Social security wages 71,305		4 Social security tax withheld 4,421						
				5 Medicare wages and tips 71,305		6 Medicare tax withheld 1,034						
				7 Social security tips		8 Allocated tips						
d Control number				9		10 Dependent care benefits						
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12 C o d e				
Valentina Rodriguez 500 Madero Street Ciudad de Mexico, Distrito Federal, MX 01419						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b C o d e				
						14 Other		12c C o d e				
								12d C o d e				
f Employee's address and ZIP code												
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2** Wage and Tax Statement

2024

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

**SCHEDULE A
(Form 1040-NR)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

OMB No. 1545-0074

2024
Attachment
Sequence No. **7A**

Name shown on Form 1040-NR

Valentina Rodriguez

Your identifying number

123-00-4444

Taxes You Paid	1a	State and local income taxes	1a	16,550	1b
	b	Enter the smaller of line 1a or \$10,000 (\$5,000 if married filing separately)			
Gifts to U.S. Charities	2	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2		5
	3	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	3		
	4	Carryover from prior year	4		
	5	Add lines 2 through 4			
	6	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			
Other Itemized Deductions	7	Other—from list in instructions. List type and amount: ----- ----- ----- ----- ----- -----			7
	8	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12			8
Total Itemized Deductions					

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Cat. No. 72749E

Schedule A (Form 1040-NR) 2024

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return: Valentina Rodriguez Identifying number: 123-00-4444

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: Taco Factory Identifying number: 03-3211167

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	Make-A-Wish Car Donation 50 South Olive St Los Angeles, CA 90015	<input checked="" type="checkbox"/> 1 H G B H 4 1 J X M N 1 0 9 1 8 6	2004 BMW i340, Good, 75,000
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

A	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	8/17/2024	Various	Purchase	75,000	1,050	Make-A-Wish Car Donation
B						
C						
D						

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

Part I Information on Donated Property

- 2 Check the box that describes the type of property donated. See instructions for definitions.
- | | | |
|---|--|---|
| a <input type="checkbox"/> Art (contribution of \$20,000 or more) | d <input type="checkbox"/> Other real estate | i <input type="checkbox"/> Vehicles |
| b <input type="checkbox"/> Qualified conservation contribution | e <input type="checkbox"/> Equipment | j <input type="checkbox"/> Clothing and household items |
| b(1) <input type="checkbox"/> Certified historic structure | f <input type="checkbox"/> Securities | k <input type="checkbox"/> Digital assets |
| NPS # _____ | g <input type="checkbox"/> Collectibles | l <input type="checkbox"/> Other |
| c <input type="checkbox"/> Art (contribution of less than \$20,000) | h <input type="checkbox"/> Intellectual property | |

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A			
B			
C			

A	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)
A						
B						
C						

Name(s) shown on your income tax return Valentina Rodriguez	Identifying number 123-00-4444
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Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)–
Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I.
Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also
attach the required statement. See instructions.

- 4a** Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest
If Section B, Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Section B, Part I: **(1)** For this tax year _____
(2) For any prior tax years _____
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different
from the donee organization in Section B, Part V, below):
Name of charitable organization (donee) _____
Address (number, street, and room or suite no.) _____ City or town, state, and ZIP code _____
- d** For tangible property, enter the place where the property is located or kept _____
- e** Name of any person, other than the donee organization, having actual possession of the property _____

	Yes	No
5a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?	<input type="checkbox"/>	<input type="checkbox"/>
b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?	<input type="checkbox"/>	<input type="checkbox"/>
c Is there a restriction limiting the donated property for a particular use?	<input type="checkbox"/>	<input type="checkbox"/>

Part III Taxpayer (Donor) Statement–List each item included in Section B, Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

Signature of taxpayer (donor) _____ Date _____

Part IV Declaration of Appraiser–See instructions.

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign Here Appraiser signature _____ Date _____
Appraiser name _____ Title _____

Business address (including room or suite no.) _____ Identifying number _____

City or town, state, and ZIP code _____

Part V Donee Acknowledgment–See instructions.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date _____

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? _____ Yes No

Name of charitable organization (donee) _____	Employer identification number _____
Address (number, street, and room or suite no.) _____	City or town, state, and ZIP code _____
Authorized signature _____	Title _____ Date _____

Allocation of Refund

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.
Go to www.irs.gov/Form8888 for the latest information.

Name(s) shown on return
Valentina Rodriguez

Your social security number
123-00-4444

Direct Deposit

1a Amount to be deposited in first account (see instructions) **1a**

b Routing number

0	2	4	5	6	7	8	9	1
---	---	---	---	---	---	---	---	---

c Checking Savings

d Account number

1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

2a Amount to be deposited in second account **2a**

b Routing number

2	2	1	2	7	7	7	3	5
---	---	---	---	---	---	---	---	---

c Checking Savings

d Account number

2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

3a Amount to be deposited in third account **3a**

b Routing number

--	--	--	--	--	--	--	--	--

c Checking Savings

d Account number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Paper Check

4 Amount to be refunded by check **4**

Total Allocation of Refund

5 Add lines 1a, 2a, 3a, and 4. The total must equal the refund amount shown on your tax return **5**